



Nebraska Change Request

FORM
22

- Form 22A is to be used for individual income tax name/address changes
- Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

1 Nebraska Identification Number

2 Federal Employer Identification or Social Security Number

3 County of Business Location in Nebraska

4 Business Classification Code (Department Use Only)

NAME AND LOCATION ADDRESS

Name as Shown on your Certificate, License, or Permit

NAME AND MAILING ADDRESS

Name as Shown on your Certificate, License, or Permit

Address (Number and Street, or Rural Route and Box Number)

Street or Other Mailing Address

City

State

Zip Code

City

State

Zip Code

5 Check All Tax Programs Affected by Request:

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Sales Tax (01) | <input type="checkbox"/> Corporation Income Tax (24) | <input type="checkbox"/> Tobacco Products (56) | <input type="checkbox"/> Lodging Tax (68) |
| <input type="checkbox"/> Retailer's Use Tax (02) | <input type="checkbox"/> Financial Institution Tax (24) | <input type="checkbox"/> Unstamped Cigarette Transporter (63) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Consumer's Use Tax (04) | <input type="checkbox"/> Partnership Income Tax (25) | <input type="checkbox"/> Waste Reduction & Recycling Fee (64) | |
| <input type="checkbox"/> Income Tax Withholding (21) | <input type="checkbox"/> Severance and Conservation Tax (45) | <input type="checkbox"/> Tire Fee (66) | |
| <input type="checkbox"/> Fiduciary Income Tax (23) | <input type="checkbox"/> Wholesale Cigarette Dealer (47) | <input type="checkbox"/> Litter Fee (67) | |

INDICATE TYPE OF ACTION REQUESTED BY CHECKING APPROPRIATE BOX(ES) BELOW

If you have a change in the ownership of your business, you must terminate your certificates, licenses, and permits. The new entity must file a Nebraska Tax Application, Form 20, to obtain its own certificates, licenses, and permits.

6 ☐ Termination, Complete Date of Last Transaction Information

Date of Last Transaction

Location of Records

Month _____ Day _____ Year _____

7 ☐ Reinstatement

Date of Reinstatement

Year the account was

Location of Records

Month _____ Day _____ Year _____

cancelled _____

8 ☐ Change in Filing Frequency

Returns are Presently Filed:

☐ Monthly

☐ Quarterly

☐ Annually

Request Permission to File Future Returns:

☐ Monthly

☐ Quarterly

☐ Annually

Average Annual Tax Liability

\$

Average is Based on:

☐ Estimate

☐ Reported Amounts

Number of Months Used to Compute Average

9 ☐ Change in Name and Address

If you are not changing the ownership of your business, or obtaining a different federal identification number, you may change the names and addresses as shown on your certificate, license, or permit by completing the following information.

NEW NAME AND LOCATION ADDRESS

Name Doing Business As (DBA)

NEW NAME AND MAILING ADDRESS

Name

Legal Name

Address (Number and Street, or Rural Route and Box Number)

Street or Other Mailing Address

City

State

Zip Code

City

State

Zip Code

10 Is this Nebraska location within the city limits? (1) ☐ YES (2) ☐ NO

11 Reason for Request

Under penalties of law, I declare that I have examined this request, and to the best of my knowledge and belief, it is correct and complete.

sign
here

Signature of Owner, Partner, Member, Corporate Officer, or
Duly Authorized Individual

Title

Date

()
Telephone Number

Mail this request to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**
Visit our Web site: **www.revenue.ne.gov**, or call **1-800-742-7474** (toll free in NE and IA) or **1-402-471-5729**.

PLEASE MAKE A COPY FOR YOUR RECORDS

7-104-1975 Rev. 8-2006 Supersedes 7-104-1975 Rev. 9-2003

INSTRUCTIONS

WHO MUST FILE. This request is to be completed by any taxpayer who needs to notify the Nebraska Department of Revenue of a name or address change, needs to correct, terminate, reinstate, or change a Nebraska tax permit, license, or certificate, or needs to change the filing frequency for sales and use tax, retailer's use tax, tire fee, lodging tax, and income tax withholding returns. One request may be used to correct, terminate, or change more than one certificate, license, or permit held by the taxpayer for the tax programs listed, provided the Nebraska identification number is the same. Form 22A is to be used for individual income tax name/address changes.

WHEN AND WHERE TO FILE. This request is to be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, NE 68509-8903, prior to the change.

PERMANENTLY CEASING TO DO BUSINESS. Form 22 is used to terminate one or more of the tax programs listed in line 5. It is necessary that you file all tax returns for tax periods through the date of your last transaction or last wage payment as indicated on line 6.

Employers who terminate their income tax withholding account should, within 30 days after discontinuing business, file a final Nebraska Reconciliation of Income Tax Withheld, Form W-3N, and attach the state copy of each Wage and Tax Statement, Federal Form W-2, that was issued to each employee.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the Nebraska identification number which you hold or have previously held. Do not enter your social security number.

LINE 2. Enter your federal employer identification number if you hold one. If one has been applied for, enter "Applied For." If no federal employer identification number is held or has been applied for, enter your social security number.

LINE 3. Enter the Nebraska county of business location. If more than one location is within Nebraska, enter the location which is considered to be the principal location in Nebraska.

NAME AND ADDRESS. Enter the name and address as last filed with the Department or which is printed on your present certificate, license, or permit. A new name and address should be entered in the area immediately following line 9 of this request.

LINE 5. Check the tax program(s) affected by this request. If there is a change in more than one type of certificate, license, or permit, check the appropriate boxes.

LINE 6. A taxpayer ceasing to do business must request termination of the certificate, license, or permit. A taxpayer having a seasonal type of business may request termination of the certificate, license, or permit for the period in which no business activity is conducted. Returns must be filed for all periods ending prior to the date of termination.

A change in ownership or type of ownership will require a new certificate, license, or permit. The Nebraska Tax Application, Form 20, used to obtain a new certificate, license, or permit, should accompany or precede this request for termination.

LINE 7. A person whose certificate, license, or permit was previously terminated may have it reinstated provided no change in the business has occurred which would necessitate the issuance of a new certificate, license, or permit.

LINE 8. Permitholders filing a sales and use tax, consumer's use tax, retailer's use tax, or tire fee return and remitting \$900 to \$3,000 of tax annually may request a quarterly filing frequency. Those remitting less than \$900 of tax annually may request an annual filing frequency. Permitholders filing a lodging tax return and remitting \$99 or less of tax annually may request to file an annual return. Employers withholding less than \$500 annually in state income tax withholding may request to file an annual return, rather than quarterly returns.

Changes in filing frequency are not effective until approval has been received from the Department. The taxpayer must complete and file all preidentified returns received for periods prior to the approval.

LINE 9. Enter the new name and address. The location address box cannot contain a P.O. Box Number; it must show the street address. If the applicant requests a return to be sent to another person, the name and mailing address should be completed to show this change. This request and authorization shall be regarded as a special power of attorney authorizing the recipient to receive the preidentified returns.

LINE 11. Give a detailed explanation of the reason for this request. If there has been a change in ownership, give the name and address of the new owner or owners.

SIGNATURE. This request must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Department.

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY			
Check the forms below that were sent or received (Tax Year = TY Tax Period = TP)			
Forms sent with Form 22.	<input type="checkbox"/> Form 10, TP _____	<input type="checkbox"/> Form 941N, TP _____	<input type="checkbox"/> Form W-3N, TY _____
<input type="checkbox"/> Other _____	Initials _____ Date _____		
Forms received with Form 22.	<input type="checkbox"/> Form 10, TP _____	<input type="checkbox"/> Form 941N, TP _____	<input type="checkbox"/> Form W-3N, TY _____
<input type="checkbox"/> Other _____			